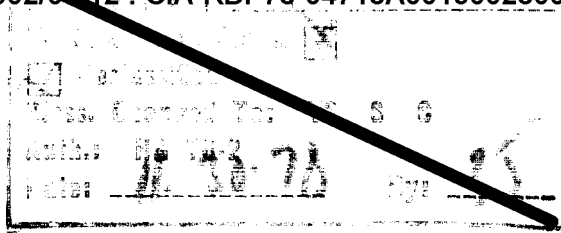


Comptroller

Deputy Chief, Fiscal Division



13 October 1954

Department of the Navy - Second Comptrollership
Indoctrination Program. 13 September 1954 - 1 October 1954.

1. I have completed the subject program which was held by the Department of the Navy, Office of the Comptroller, at the Pentagon Building.

2. The purpose of the program is to familiarize participants in a general way with the program and policy of the Secretary of the Navy to establish comptroller organizations in all bureaus and offices, Navy Department, Headquarters, Marine Corps, and major activities of the Navy and Marine Corps.

3. The Indoctrination program covered all aspects of budgetary requirements, auditing, accounting, and review of the Navy's methods of reporting. Emphasis was given to the review of internal control, work measurement, and management surveys at all levels.

4. The presentations on top level activities covered the comptroller's responsibility in carrying out the authority detailed to him by the Congress and the Secretary of Navy, whereby he would direct the establishment of the comptroller organization to provide the commanding officer or Secretary, as the case may be, with basic data essential for efficient, economical, and effective management. These duties and responsibilities are in keeping with Government procedures and regulations similar to those followed by other Governmental agencies, whereby a special staff such as an internal audit group or inspection staff is utilized to assure effective internal controls. The comptrollerships at the lower level activities were along the lines of what each office head or commanding officer's requirements might be to fulfill his assigned mission as it related to the comptrollership concept, thereby keeping the higher level management personnel informed as to his various activities relating to the overall program of budgeting, reporting, accounting, and the coordination of his activities with that of the other components of the Agency.

5. As a whole it is my opinion that the program (Indoctrination) was very well presented and I feel that I have

profited in gaining general knowledge and respect for sound budgeting, reporting, and management in order to maintain strong economy and security in the programming and management of an activity.

6. While the program is well designed and will aid the participants generally, it is my opinion that some of the top level presentations tended to be repetitious and could be eliminated and emphasis placed on some of the lower level activities with more detail on the actual operations, for it is at this level that most participants are assigned. The program presentation varied in accordance with the ideas of the various speakers or field representatives in accordance with their concept of and experience in the various programs, budgeting methods, workloads and accounting controls as followed in their particular operations.

7. During the course a considerable amount of written material in the form of reports, procedures, forms, etc., were handed out to the participants. This material covers in considerable detail many of the subjects presented during the course and describes many of the Navy's financial processes and techniques. These hand-outs have been turned over to the Comptroller for review by interested personnel of the Comptroller's Office and should prove interesting and beneficial.

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